MANIPUR GAZETTE

E X T R A O R D I N A R Y
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No. 120 Imphal, Wednesday September 17, 2025 (Bhadra 26, 1947)

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 14/2025 - STATE TAX (RATE)

Imphal, the 17th September, 2025

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby notifies the rate of the state tax of 6 per cent in respect of goods specified in Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

S. No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	*(2)*	*(3)*
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths
3.	6904 10 00	Building bricks
4.	6905 10 00	Earthen or roofing tiles

Explanation. — For the purposes of this notification, —

(a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Manipur Goods and Service Tax Act, 2017 (3 of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 22nd September, 2025.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

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